App. F. IX-4

*Previous References* 1932.3 (S.O.F.)

File No. 53-32

Serial Nos. 1

*Later References.* p. 43 (E)

# GENERAL AND REVENUE SECRETARIAT.

*Serial Nos.* 1

**Part B for** April 43

**SUBJECT.**

Final organization of S.O.F.

WD 0573—GPB—22,500—12-9-39

15.5.43.

| Serial No. | |
|---|---|
| 1 | Letter no. 2965 dated 28th January 1933 from the Dir. S.O.F. forwarding a draft Manual of the S.O.F.<br>Submd for perusal, with regrets. Kind attention is invited to the following points :-<br>Page 4: It has been ordered in G.O. no. 1124-1154 S & 28.11.32 that all major works costing Rs. 2500/- and more should be entrusted to the P.W.D. whereas the limit of Rs. 3000 fixed in the Manual may not be suitably revised for roads.<br>In short head, grant of advances for house building and purchase of cycles should be debited - has to be amended. The powers of the Dir. to purchase articles independently of the S.P.C. is for consideration - The G.O. quoted by the Dir. applies only to purchase of fuel.<br>It has since been ordered that the S.O.F. should be supplied with stationery free of cost, and the para given in the manual has to be similarly revised. |
| | The latest G.O. on 28.11.32 regulating the procedure in such cases should be followed<br>Mys 18.2.33 |
| | Page 5:<br>The Secy's opinion may be taken on the limit Mys 18.2.33 |
| | Except in the case of wood fuel, the Dy Conservators of forests may be fixed at Rs 500 in exceptional cases subject to the condition that the total indents are not split up so as to bring the cost within such limit. Mys 18.2.33 |
| | Page 8.<br>This may be done<br>Mys 9.2.33 |

Japan.

Mys.

Mys.

Mys.

Mys.

8 W.-4-32-13

NOTE—Contn. Sheet.

28/7.

File No. S 3 of 1932. | General and Revenue Secretariat

para 13: X1. Whether the clause "the rules laid down in the M.S.R. shall be in force" may stand, is for consideration. It was recently decided in G.O. No. 4223-4 S.D.F. 11.32-29 7.1.33 that "Employees of the S.D.F. who have put in a continuous service of not less than 10 years and who are not likely to be known but may be given the benefit of long leave and leave allowances admissible to permanent employes under the M.S.R.

M

Hkeeps opn. May be taken

Yes 18-2-33 WS

2 The above are some of the important points on which orders are required. The audit reports of the S.D.F. for the years are being examined with a view to find out what additional powers could be delegated to Dir. Ag. so as to avoid audit objections. The Dir. has separately proposed delegation of certain powers to the Asst. Dir. These may be considered in the Manual after orders are passed on them.

3 In the meanwhile, orders are solicited on the present reference.

14.17.2.33.

4 Chapters II & III

D. 2568. Before 31. S.

General and Revenue Secretariat | File No. SOF 53 of 1932 | [App. F. III—2

Serial No.

Appendices are as with and maybe appended. In this Chapter I the Secy may be consulted also.

Mrs 18.2.33

Dev Secy)

Fin. Sec.

Fin: M/76.32 24.2

Mr

Chief 23.2.33. Mrs 23/2/33

5

To The Comptroller with Compliments for favour of remarks

Dharwar 6/8/33.

Returned with compliments

6 The following modifications are suggested to be made in Chapter I of the Draft Manual, in addition to the remarks made by the Secretariat.

Page 4. B. Appointments &c.
Powers of the Director &c.

7 Government in their order No.D5153-4/SOF.49-31-3 dated 16th/18th April 1932 have sanctioned a sum of Rs.2,750/- per mensem for the muster roll establishmer (the limit being made a yearly one (Rs.33,000) and the Director being authorised to adjust the monthly expend ture

NOTE—Contn. Sheet.

WD 0246 -GPB—15,000—22-8-32

expenditure according to exigencies of work, subject only to the annual limit not being exceeded.

The cost of splitting wood and of preparing S.W. billets for consignment to New York to be excluded from the above limit. The para has to be revised in accordance with this Government Order.

Page 5.

8 C. Advances to Staff.

The words - "The Director has powers" in line 6 to ------" in the Budget by the Government in line 18 may be deleted, as the grant of House Building Advances &c is made in accordance with the general rules in Mysore Civil Account Code.

9 D. Miscellaneous.

Portions "The Director is authorised etc,,,,..... G.O. No.6152-3/SOF.17-26-8 dated 31st January 1927" may be deleted and the following para inserted.

The Director and the Trade Commissioner are authorised (1) to supply small samples of sandal oil "to customers and make presentations in cases of necessity provided that the total quantity of samples and presentations distributed in a year does not exceed 5 lbs. It is not necessary to record the names of parties to whom samples are supplied (G.O.No.D.151-3/SOF.3-32-2 dated 8th/9th July 1932).

Page 7.

After "C' Fuel, a new para 'D' Tools" may be inserted with this para below - viz.,

"The Director is empowered to write off unserviceable

Serial No.

unserviceable Tools from time to time up to a limit of Rs.250/- a year. (G.O. No. 4182-3/SOF.91-29-4 dated 22nd October 1930).

Page 7

IV. Stores and Purchases.

The following part may be deleted in para commencing "List of materials" &c. viz.,

"As a commercial and industrial concern, it is not advisable .....to buy independently" and the undermentioned sentence inserted in its place.

"The Director is, however, allowed the discretion to buy the fuel required for the Sandalwood Oil Factory directly from different people, studying the market conditions prevailing at the time of purchase". (G.O. No.I.C.6155-7 335-24-2 dated 12th March 1925).

Page 8.

VI. Stationery and Printing.

The latest G.O. No.G.4972/P&S.4-32-13 dated 19th January 1933 to supply stationery free to the Director, Sandalwood Oil Factory, has to be incorporated.

VIII. Custody of Cash and Cheques.

Add the words at the close of the para "within his powers"

Page 10. Para 10.

Delete portions "The local audit.....by the Assistant Comptroller" and insert "The accounts

NOTE—Contn. Sheet.

WD 0255J—GPB—50,000—8 7 30

accounts of the concern are audited monthly."

Page 13.

13 XX Leave.

Government Order No. D.3223-4/SOF.11-32-2 dated 7th January 1933 stating that those who have put in a continuous service of not less than 10 years, and who are not likely to be thrown out, may be given the benefit of long leave and leave allowances admissible to permanent employees, has to be incorporated.

Page 14.

14 Housing Accommodation.

This para is not covered by any Government Order.

Page 15.

Add this as a new para XXIX.

The Assistant Director is delegated with the following powers:

(Vide G.O. No.D4307-8/SOF.46-32-2 dated 4th March 1933 for details which may be incorporated).

15 Bangalore Office.

Details may be given in the Manual regarding the functions of the Bangalore office.

Other verbal alterations are made in the draft itself.

M. Venkatesalyangar

Comptroller.

The modifications suggested by the Comptroller may be incorporated into the draft manual and chapter I approved with the modifications.

JC 2476

16.7.33 17/7/33.

SAM

Serial No.

609

Dewan.

Chief
17.7.33 [illegible] 17/7

17 Mull 19.7.33

Chief
19.7.33

Secy
19/7

1st May this be returned to the Dept. S.O.F. unofficially for noting the above suggestions while completing the Manual?
18.7.33.

19 YB
Secy
28/8/33

584
28/8/33

From 13/7/933-34
A.C. 933

2nd Forwarded, with compliments unofficially to the Director, S.O.F. for favour of note and return.

By order
M. Ramchenon
25/8/33.
for Secretary to Govt.
H.D. General Finance Dept.

Noted & returned with Compliments.
[illegible]
29/9/33
Dir S.O.F.

Sig Bhil
1.10.33/10-
9.9.33

NOTE—Contn. Sheet.

Chief
7.9.33.

BPP
9.11.48.

24/11/48

Tel. Address :—

S.07553-32-1

SANDALWOOD OIL FACTORY

Bangalore, 28th January 193

2869.

Urgent

Mr Subba Rao.

Is there any G.O. giving powers to the Dir^r in regard to appointments to sanctioned posts &c - vide paras "1 to 4 & '5' in pages 4 & 5 of your manual. If there is any Please send them over for perusal & immediate Return

Pay I 3/5

...BANGALORE

...ACTORY IN MYSORE,

BANGALORE.

...nment of Mysore,
...rtment, Bangalore.

dated 16th May 1931, I have

...aft Manual of the Factory.

the honour to be,

Sir,

Your most obedient servant,

T. Rama Rao

Director.

nmm

## Chapter. 1

## GENERAL ORGANISATION.

The Sandalwood Oil Factory, a Government concern, is administered by the Director subject to the control of th Government of H.H. the Maharaja of Mysore.

1. SANDAL OIL BOARD.

A Board has been constituted to help the Director in the management of the Sandalwood Oil Factory. At present it consists of 7 members presided over by a Chairman.

Chairman. The First Member of Council.

Members:-

1. The Chief Conservator of Forests in Mysore.
2. The Director of Sandalwood Oil Factory
3. The Financial Secretary to Government
4. The Director of Industries & Commerce in Mysore
5. Dr. H.E.Watson D.Sc. &c. of the Indian Institute of Science.
6. The Development Secretary to Government and
7. Sir Haji Ismail Sait

The Director of Sandalwood Oil Factory will l the Secretary of the Board.

The functions of the Board as at present constituted have been defined by the G.O.No.D.3961-8/S.O.F 25-26-1 dated 6th December 1926 as follows:-

(1) Functions of the Board will be of an advisory character and it will have no executive authority over the Director of the Factory.

(2) The Board should be kept in touch with the general course of business in the Factory and all important

important developments. It will be entitled to make suggestions for the improvement and development of the Factory especially on its commercial side and bring to the notice of the Government any defects that should receive attention.

(3) The Board may advise the Director in all matters relating to the sale of Sandalwood Oil and any other purely commercial question connected with the concern.

(4) The Board will meet regularly once in two months, notice being issued for such meetings by the Secretary atleast a week before.

(5) At each such meetings a complete account will be rendered of the business done during the previous months and a monthly statement of accounts audited by the Commercial Auditor will be placed before them.

(6) All resolutions of the Board will be forwarded to the Government through the Director within 15 days.

(7) Unless the matter is very urgent, the Director should as far as possible, consult the Board in all important commercial transactions relating to the Factory and give them full information when they have not been previously consulted at the monthly meetings.

(8) The Board will be entitled to inspect the working of the Factory and also the accounts of the concern whenever they think it desirable or necessary.

A half-yearly report should be made to Government regarding the working of the Board.

II. THE DIRECTOR.

He is the cheif administrative and executive Officer and he is responsible to the Government for the working of the Factory on satisfactory lines. All the other Officers in the Factory are subordinate to him

Every year a Budget for the Sandalwood Oil Factory should be framed and the sanction of Government obtained.

POWERS OF THE DIRECTOR.

A. Revenue and accounts.

Director's powers to incur expenditure up to Budget limits is unquestioned except in the case of Salaries and Establishment; but in so doing, the following conditions are to be observed by him.

(G.O. 8730-1/1.&.C. 58-17-37 dated 2nd March 1918)

1) The amount sanctioned in the Budget for Capital, Depreciation and Working Expenses will be treated as allotment for the year.

2) A sum not exceeding one fourth of the amount so allotted will be placed at the credit of the Director with the Bank of Mysore, Bangalore and the District Treasury Mysore as an advance to be operated upon in the same manner as Banking account.

3) Whenever the advanced amount is reduced it can be recouped by sending a statement of accounts to the Comptroller

4) No Capital expenditure should be incurred except on estimate sanctioned by Government.

5) Special sanction of Government should be obtained if a revision in the Budget is found necessary due to expenditure exceeding the sanctioned allotment.

6) In the case of renewals and repairs affecting the Capital value of the concerns the Director is empowered to incur expenditure up to a limit of Rs 5,000 in each case out of the working Capital, immediate intimation being given to the Comptroller for any such expenditure exceeding Rs 1000 in amo

The Director will have the following powers independent of the Board: (G.O.No.983-7/A & I.80-15-17 dated 31st July 19

1) He can purchase Machinery and Store up to Rs10,000

2) He is empowered:-

a) to sanction construction of Buildings costing not more than Rs 3,000/-.

b) to enter into contracts regarding the execution of sanctioned works to a limit of Rs 10,000/-.

c) to enter into contract for sale of sandalwood oil where the amount in a single transaction does not exceed Rs 5,000/-.

## B. APOINTMENTS AND INCREMENTS

### Powers of the Director with regard to appointments.

As far as possible the Director must excercise his powers in this respect in connection with the establishmner actually engaged in the production of oil..

Subject to the condition that the cost of Establishment does not exceeed Rs 10,000/- per month excluding the pay of the Director but including that of Muster Roll Labour( expenditure incurred on repairs,manufacture of supplies and stores etc. not being included( Vide Government Order No. 116-117-S.O.F. 39-27-8 dated 29th October 1928) and the manufacturing cost on account of establishment does not exceed Rs. 0.9 per lb of oil.

Government in their Order No. D.5153-54/ S.O.F.46-31-S dated the 18th April 1932 have sanctioned a sum of Rs.2750, per mehsem for the Muster Roll Establishment.

(1) The Director can make appointments to sanctioned posts carrying a salary up to Rs 100/-

(2) With regard to posts carrying a salary of Rs 100 and above, the Director has to submit his proposals to the Government for sanction.

(3) All material revisions of appointments made by the Director should be placed before the Board and reported to Government at the end of every quarter.

(4) The Director can sanction increments to posts carrying salaries less than Rs 100/-.

5) The Director has no powers to sanction increments to posts carrying a salary of Rs 100/- and more, but can recommend such cases to the Government for sanction.

C. ADVANCES TO STAFF.

The Director has powers:-

1) to sanction House-Building Advances ~~xxxxxxxx~~ ~~xxxx~~ subject to Government rules regulating such advances to members of the staff drawing a salary of less than Rs 100/- per month. In the case of those drawing a salary of Rs 100/- and more per month, the ~~xx~~ matter has to be referred to Government for sanction.

2) to sanction at his discretion, advances for the purchase of bicycles to any members of the ~~Establishment~~ region.

Both these advances (1) & (2) are to be met out of the amount set apart for these purposes in the Budget by the Government.

state in dependencies?

3) to sanction advances to the staff from their respective Provident Fund, sums not exceeding Rs 300/- ~~provided that the subscriber has that amount to his credit.~~ With respect to advances exceeding Rs 300/- the matter has to be referred to Government for sanction.

D. MISCELLANEOUS

The Director is authorised:-

1) to make presentation of samples of oil to distinguished guests, the total presentation of such oil not exceeding 5 pounds per year.

F/ ( Government Order No.D.6152-3/ S.O.F.17-26-8 dated 31st January 1927)

2) to incur petty items of expenditure of a contingent nature in the interest of the Factory subject to a maximum limit of Rs 25/- on each item and to

to a total expenditure of Rs 200/- in a half-year on such items.

( Government Order No.I.C.1501-2/ S.O.F.42-25-9 dated 2nd September 1926)

3) to incur expenditure not exceeding Rs 200/-per annum in connection with catering charges and tiffin expenses for the entertainment of importar customers.

( Government Order No.D.3317-18/S.O.F.12-28-6 dated 18th September 1928).

4) to order that all sums remaining unclaimed fo over three years on account of salaries,wages &c be credited to the head " Miscellaneous receipts and to refund from that head up to a limit of Rs 25/- in each case.

( Governemtn Order No.6190-1/S.O.F.24-29-40 date 12th December 1930)

III WRITE OFF:-

A. SANDALWOOD.

(1) Shortage in sandalwood during transit from Forest Kotis to Factory is allowed up to a limit of 1.0% on each consignment

( Government Order No.4717-19/ S.O.F.57-29-11 dated 31st October 1930)

(2) Loss in weight of sandalwood in the interval between stocking of the wood and it issue to the Machines can be written off up to a maximum limit of 0.5% on an average

( Government Order No.D.2060-2/S.O.F.97-29-2 dated 19th August 1930.)

(3) Actual loss in the conversion of sandalwood to powder is allowed to be written off.

(4) Actual loss due to dryage durin transit from the Factory to America is to be written-off each time by a reference to Govern ment

B. SANDAL WOOD OIL.

Actual loss in the conversion of Crude oil to clean oil by purification is allowed to be written off.

C. F U E L.

The following losses due to dryage between the stocking of fuel and its issue to the Boilers are allowed to be written off.

1) Casurina fuel -up to a limit of 15%
2) Jungle fuel-up to a limit of 25%

( G.O.No.12517-19/SOF101-29-2 dated 9th May 1930).

IV STORES AND PURCHASES.

The Store-keeper is required to draw up for submission to the Director by about the end of April every year, a list of stores, tools and appliances necessary for the year, his estimates being based upon the annual consumption during the last few years. This will be scrutinised by the Assistant Director with a view to see that funds are not locked up in unnecessary or excessive quantity of articles, or articles for use at a distant date.

List of materials required in large quantities and not of an urgent nature will be sent to the Stores Purchase Committee for purchase. As a commercial and Industrial concern, it is not advisable for the factory to place their orders always through the Stores Purchase Committee which course of action would entail delay. The Director is therefore allowed ~~xxdixxxxxixxxx~~ the discretion to buy independently. He can make direct purchases of local stores to the extent of Rs 1,000/-.

( Government Order No. 6155-7 I.&.C.335-24-2 dated 12th March 1925)

He has to call for quotations before he makes purchases of value exceeding Rs 25/-. In case such procedure is not adopted, reason for such a course of action should be noted on the bills.



The purchase of articles, as far as possible, should always to be made from the firms on the Government approved list.

V. AUCTIONS.

Unnecessary and surplus store articles as well as useless and broken articles etc should be disposed of by public auction whenever necessary. Unless it is anticipated that better prices could be realised by direct sale Auction should be advertised either in the two successive issues of the Gazette, or the local vernacular papers, or if necessary by hand bill to ensure wide publicity.

Ordinarily there should be atleast a month's interval between the auction and its notification.

VI. STATIONERY & PRINTING.

As regards stationery articles and printing, instructions embodied in Government Order No. 12342-5/ I.&.C.58-17-85 dated 24th June 1918 and Government Order No.16021-23/ G.M. 12-17-14 dated 25th May 1918. Para 276 of the Treasury Manual should be followed. ( Government Order No. 654-5 I&.C. 58-17-100 dated the 22nd July 1918.

If the indents for stationery from the Factory are not complied with by the Government Stationery Depot, the same may be purchased from private firms. Similarly if the Government Press is not able to undertake and complete the printing work of the Factory within the required time, it may be got done by private firms of Printers.

( Government Order No.2573-5/ I.&.C.115-18-81 dated 13th September 1919)

VII. Firewood, Husk and Coal

All the firewood necessary for the Factory should preferably be obtained

obtained from the Forest Department. The bills are paid on the basis of weights accepted by the Factory

Husk is obtained from the several local rice mills. The factory makes an annual or bi-annual contract with the proprietors of the mills for the supp of husk..

Whenever the Director finds that the quantit of fuel held in stock by the Factory is meagre and t supplies of husk from Mill owners is uncertain, he i empowered to purchase the necessary quantity of fire wood or coal from individual suppliers or firms.

SANDALWOOD.

All the sandalwood required for distill tion will be supplied by the Forest Department. I payment for the cost of sandalwood is made by the Factory since the net value due to the sale of sandalwood in the form of sandal oil sold ( after providing for the working expenses) is incorporated under the Revenues of the Forest Department. Sanda wood from private sources such as Palace and other Inam lands supplied to the Factory are paid by the Forest Department. The Director is deputed by Gover -ment to attend the annual auction sales of sandalwood outside Mysore, authorising him to bid and pu chase at his discretion upto a limit fixed by Gove ment.

[I may perhaps not involve in view of the latest developments. 18/12/58]

VIII. CUSTODY OF CASH AND CHEQUES.

The Cashier is in charge of cash. The Assistant Director should make proper arrangements for their safe custody. The cash should be checked an certified on the last day of every month by the Assistant Director. Cheques are issued by the Director and the Assistant Director is authorised to make payment of bills in cash when necessary.

IX. CARE OF PROPERTY.

An inventory is maintained showing all item of property of the Factory together with their respective values. Care should be taken by the Assistant Director to see that the properties are safe. This book ~~is~~ Shall be revised annually and kept upto date.

X. AUDIT AND MONTHLY ACCOUNTS.

The local audit of accounts by the Government Commercial Auditor is done monthly. In addition there will also be a half yearly audit by the Assistant Comptroller.

~~To enable the Commercial Auditor to audit,~~ A monthly Manufacturing account is sent to the Comptroller. Complete Monthly Accounts of each section in the Factory should be ready by the 10th of the following month and are to be sent to the Comptroller by the 15th.

XI. STOCK TAKING.

Half-yearly stock-taking is conducted by the Director and the yearly stock taking by the Chief Conservator of Forests and the Director jointly.

Any shortage or losses observed during s stock-taking should be reported to the Government and the necessary sanction should be obtained before any write offs are made. Similarly, the reduction in value of articles etc. could be made only after obtaining the sanction of Government.

XII. REMITTANCES AND RECEIPTS. Payments,

All payments are made by cheques either on the Bank of Mysore, Bangalore or on the District Treasury, Mysore. Salaries of the Establishment, with the exception of the Gazetted Officers,

Travelling Allowances, Muster Roll wages and petty bills are paid in cash.

Amounts realised by sales of oil in foreign countries are paid to Messrs. Coutts & Co., London, or to their Agents to the credit of Mysore Government Royalty Account. All the amounts received in India are credited to the State Huzur Treasury, Bangalore, to the District Treasury, Mysore and to the Government Bankers outside Mysore.

(G.O.No. 8730-31/ I & C 58-17-37 dated 2nd March 1918).

X11. CONSIGNMENTS OF SANDALWOOD AND OIL.

All consignments of sandalwood and oil by sea or rail or by post are insured.

X111. S A L E S

The minimum rate at which the oil can be sold at different centres is fixed by Government every half-year on the recommendation of the Director.

Sales of Sandalwood Oil are generally effected by the Director. In India agents have been appointed in different areas. In Europe, sales are conducted by the Trade Commissioner for Mysore, while in the United States of America and Canada Messrs. Bush & Co., have been appointed agents.

The Director has authority to enter into forward contracts with merchants in India, for a period not exceeding one year at a time, the rates being not below those fixed by Government from time to time. Fresh Government sanction is necessary to accept rates below these. The contracts should preferably be from July July.

For the sale of oil in United States of America sandalwood is consigned to Messrs. Bush & Co. Ltd., New York who distill wood on behalf of Government for which they are paid distillation charges. The sale of oil in United states of America is also entrusted to them on a commission basis.

XIV. THE TRADE COMMISSIONER.

3/5 of the expenses of the Trade Commissioner and his establishment is borne by the Sandal Oil Factory.

XV. CONSULTING CHEMIST.

The Government have appointed a Consulting Chemist with a definite monthly allowance and a fixed amount of bonus payable at the termination of his services. Functions of the Consulting Chemist are:-

1) to undertake all such investigations as are necessary to put the scheme on a commercial basis.

2) to be responsible for the purity of oil and to issue such certificates as are required.

3) to train suitable men to undertake the necessary chemical control of the work.

XVI. OFFICE REGISTERS.

A number of registers are maintaine by the different sections of the Factory an Office proper( See Appendix A for Office Registers. Sectional registers are shown under the respective sections.

XVII. ESTABLISHMENT.

List of Establishment as sanctioned by Government is shown in Appendix B. No appointments in excess of this should be made without the orders of Government.

XIX. GAZETTED OFFICERS.

All officers of the Sandalwood oil Factor drawing a salary of Rs 250/- and upwards be treated as Gaxetted Officers.

( G.O.No.8947-8/ I.&.C.67-19-33 dated 23rd March 1920)

XX. L E A V E.

(1) For Establishment: the rules laid down i the Mysore Service Regulations shall be in force.

(2) For Employees on Muster Roll:

(a) 10 days leave on full pay and 10 days leave on half pay may be granted for every year of approved service. But such leave cannot be claimed as a matter of right and the grant of leav will be within the discretion of the Assistant Director who will grant it only when it is not detrimental to th work of the Factory.

(b) Special leave with allowances no exceeding 30 days in case of incapaci ty to work resulting from accident beyond their control. This should be granted on a certificate from an Officer not lower than an Assistant Surgeon that the applicant is attend ing the Hospital or is under medical treatment for injuries resulting from the accident.

XXI. ACTING ALLOWANCES.

Vacancies due to privilege leave and leav on Medical ceetificate not exceeding thee months can be filled up, and as per rules regu lating ordinary leave and acting allowances, in the Mysore Service Regulations subject to the condition that the Director considers it neces sary in the interest of ~~the~~ Factory work that the vacancy should be filled up.

XXII. Miscellaneous.

Periodical Returns: See appendix D.

## HOURS OF WORK.

9&

(a) Office From 11 A.M. to 5 P.M.

(b) Laboratory:-

Chemist on Analysis work - 11 A.M. to 5 P.M.

The Senior Chemist and other chemists, Foreman and Sandal wood Store-keeper — 8 A.M. to 12 Noon & 2 P.M. to 5 P.M.

(c) Engineering section.

The Manager, the Foreman, the Overseer, General Stork-keeper and the Fuel Store-Keeper — -do-

Mechanics on shift work as follows in rotatio week after week.

I Shift - 10-30 P.M. to 6-30 A.M.
II " 6-30 A.M. to 2-30 P.M.
III " 2-30 P.M. to 10-30 P.M.
Spare shift 8 A.M. to 12 noon 2 p.m. to 5 p.m.

## Decipline.

All employees shall observe the rules of conduct laid down by the Government for Government servants to the extent that they are applicable to the conditions in the Factory. Absence of leave without permission, bad behaviour of the Factory employees in or outside the Factory, insubordination to superiors and want of courtesy to collegues are all matters for punishment by the Directo

## Housing Accommodation

Only the General Foreman of the Boiler section is provided with free quarters There are a few country tiled huts on the Factory premises left by the Contractor who built the Factory in which a few Muster Roll men are housed free of charge.

Medical help

XXVI. A Sub Assistant Surgeon generally the one incharge of the Weavers' Line Hospital, i engaged to visit the Factory twice a week and at the same time give medical help to the Fac tory employees whenever called for. For ~~the~~ his services, he is paid an allowance of Rs 25/- per month ~~as allowa~~

XXVII. Provident Fund. See appendix ~~B~~ E

XXVIII. Factory Act.

The Sandalwood Oil Factory should c form to the rules laid down by the Mysore Government Factory Act.

The Inspector of Factories or ~~xxx~~ ar other person or persons empowered by the G ment under the Factory Act shall be given facilities for inspection of the Factory a other matters within the scope of the Fact Act.

The Manager of the Factory will sole charge of all the ~~connected~~ Factory gisters prescribed in the above Act and t he should see that all the periodical Ret etc are sent promptly to the Inspector of Factories.

# CHAPTER II

## The Factory ( Proper )

GENERAL

The Assistant Director is the Officer incharge of the Factory. He responsible to the Director for the s -factory working of manufacturing ope tions. He should see that:-

1) All the machinery and Plant are in efficient working orde that responsibility for particular machine or machines or parts of the are definitely assigned to Sectio Officers subordinate to him to ens their proper care.

2) A standard product is

3) All the wants of the F anticipated and a sufficient re kept so that the plant is ade- plied with the necessary mate of raw products and stores a parts and thus avoid any sor down of the plant for want o materials.

4) Stores and raw pr sumed to the necessary ex wasted with a view to en of production.

5) There is not

7) The finished products are properly stored a cared for.

8) Proper accounts are kept of every section of the Factory.

9) There is proper co-ordination amongst the various sections in the Factory.

10) Supplies to the Factory are of good quali

11) Deseipline is maintained amongst the employees.

12) Proper measures are taken to ensure sa Of the employees in the discharge of their

13) All preventive measures against accide Fire are adopted as far as possible and sa factory arrangements are made to combat fi were it to occur anywhere in the Factory.

14) The Plant is renewed or overhauled wh -sary.

15) Defects likely to affect the efficie safety of the machines or employees ar known to the Director and steps ~~are~~ ta them right

16) All the books and registers ar properly by each section.

17) No employee of the Factory onc is re-entertained unless the Direct re-instatement.

18) The Assistant Director can sa leave to the Muster Roll, fine, susp miss and fill up vacancies. He ca Casual leave to the staff . ~~The~~ ~~leave of the establishment can be~~ ~~only by the Director.~~ ~~The Assi~~ He

employ labour on Over

can sanc

internal transfers from section to
subject to the limit of Rs 2,750/- p
He is also empowered to fine or sus
member of the Establishment on suff
grounds subject to the Director's

For the convenience of super
management, the works of the Facto
ded into three main sections with
of sub sections under each.

The main sections are:-

A. The Engineering section
Bz. The Chemical Section
C. The General section.

The Engineering section is in
rect charge of the Assistant Dire
Chemical section is in direct cha
Senior Chemist who is a Gazetted
The General section is incharge o
Manager who is also a Gazetted Of
Both the Senior Chemist and the M
responsible to the Assistant Dir
the satisfactory conduct of work
respective sections.

A. The Engineering section is
direct control of the Assistant
assisted by a Foreman.

This section is comprised

1. Boiler.house.
2. Pump house.
3. Workshop.
4. General Stores.

The duties of the Foreman are t

1. The Boiler and Pump house
clean, and tidy.
2. The machinery in his cha
efficient.
3. The Boilers work at a st

pressure (between 35 to 40 lbs) and
the expected ~~xxxxx~~ amount of steam
4. the fuel, husk or coal is effic
5. the Safety Valve, Gauge Glasses
Blow-off cock are tested every day
6. the Boiler water is always slig
7. the Log Book is maintained regu
8. every defect observed in the pl
ficulty met with ~~in~~ for the proper dis
duty ~~is~~ are recorded in the Log book
9. the cold water and feed water
satisfactorily.
~~10.~~ The Workshop is an ~~adjacent~~ adjunct t
primarily intended for carrying o
machinery and plant and for mendin
is under the direct control of th
who should attend promptly to the
of all sections of the plant with
delay as possible.

The Boiler plant works all th
four hours of the day. The opera
trolled by 4 Assistant Mechanics
shifts by rotation. The Assistar
should not leave the Boiler house
is relieved by the next shift Of
case of accidents, break-down of
any other matter of emergency, h
mediately intimate the Foreman.
mark the attendance of the shift
and maintain discipline among th

The Foreman exercises genera
over the work of the shift Mecha

The Shift Mechanics of the
shall also be incharge of the Pu

The principal duty ~~xx~~ here is to
adequate amount of cold water is
Stand Tank to meet the requiremer
tillation, and the plant is kept

The Genral Stores is under
a Gazetted officer, the Senior Ch
by a Store-Keeper. Care must be
that the work of the Factory does
want of stores, tools or applianc

B. CHEMICAL SECTION.

The Chemical section is un
of the Senior Chemist. This sect
of

1. The Laboratory
2. The Distillation Depart
3. The Sandalwood Stores

The duties of the Senior Chemist

1. Adequate quantity of sand
ways held in stock
2. Sandalwood powder prepared is of
standard
3. Distillation runs smoothl
steps are taken to remedy
4. Proper yield of oil is ob
distillation as per varie
distilled.
5. Stills are not kept unnec
6. Sandalwood Oil of the req
is produced and kept in s
7. Sandal oil is issued for
on indents from the offic
8. Samples of sandal oil ser
served unless ordered to
9. Consignments of sandalwoo
the Factory in time for sh
10. Gross and Tare weights of

cases are recorded.

11. The weighing machine are tested frequently for their accuracy.
12. Accounts are properly maintained
13. Tools and plants are certified before wages are distributed to the Muster-Roll
14. Annual indents for chemicals, chemical apparatus etc. are made in time.
15. Registers and books in the various sections under his control are kept up to date.
16. Machiery and plant are all in effici condition
17. The place is kept clean and tidy.
18. The Machine room is under the direc control of the Foreman. He must take care that adequate quantity of sandalwood powder of the required standard is supplied to the distil tion Department, maintain the accounts regularly.

In addition to the Senior Chemist, the are in all 5 Chemists. One is engaged in the analysis of sandal oil samples and a is incharge of chemicals and chemical ap ratus. The second is entrusted with t work of collecting cinnamon leaf in the Malnad parts and distilling the same. H is also engaged in preparing attars from flow found in those parts. The third is to p pare Essential oils and attars from indi geneous flowers. The distil tion of Davana, Vetivert and Pachouli i entrusted to the fourth chemist. The is engaged at the Indian Institute of Science

on research work on Sandal oil under the guidance of the Consulting Chemist.

The Senior Chemist is assisted by a Foreman whose duty is to see that:-

1) the machines and plants in the chemical section are in perfect running order

2) the defects in the Machines are remedied.

3) no excess of electric power is consumed as a result of wasteful working of motors or defects in the plant.

4) repairs to and new installation of electrical machinery which he is not permitted to handle are reported to the Senior Chemist for needful action by the Electrical Department.

5) safety precautions to avoid fire and danger to workmen are taken

6) Fire-extinguishing appliances and the Gas plant are in readiness and working order.

7) he guides the Store-keeper in the matters which he is not competent to deal by himself.

8) the Machine room and the stores are kept clean and tidy.

9) he helps the shift mechanics of the distillation departments in their work when necessary.

Distillation Department works all the twenty four hours of the day. The operation is controlled by 4 Mechanics who take up shifts by rotation. The Mechanics should not leave his shift unless he is relieved by the next shift officer. H

He is responsible to the Senior Chemist for the proper discharge of his work, efficiency of the plant, descipline among the workmen, and cleanliness of the place and for the correct posting of several registers maintained in the Department.

The Senior Chemist controls the work in the sandalwood stores assisted by a storekeeper.

## C. GENERAL SECTION.

The General section is under the control of the Manager.

This section is comprised of :-

1) Cold water supply, Maintenance of Kukerahalli Tank and its feed channel and pipe line.

2) Fuel section

3) Civil Engineering section(Building Construction and repairs, Garden & Premises, Watch and Ward and Sanitation.

The duties of the Manager are to see that:-

1) Adequate supply of cold water to the Factory is obtained from Kukerhalli tank.

2) The Pipe line, Kukerhalli Tank and its feeder channel are maintained in good condition

3) The Tank bund and the surrounding area are kept neat and tidy and the water not fouled.

4) The weigh-bridge in the Fuel yard always reads accurately

5) All the fuel received either in

in wagons or otherwise are weighed on th weigh-bridge and receipts issued to the parties concerned.

6) The Contractor builds the fuel into stacks of specified size and weight.

7) The thick billets are split into prop sizes fit for consumption in the Boilers

8) Adequate quantites of paddy husk are conveyed to the Factory.

9) Fuel issued to Boilers is weighed acc rately.

10) Sufficient stocks of fuel are maintained.

11) Fuel is stored under proper watch

12) The fuel yard is clean and tidy

13) Plans and estimates are done with care and accuracy

14) Measurements of work executed are taken by him personally

15) All the old drawings are preserved carefully

16) The premises of the factory, the garden, sanitation etc. are all properly attended to

17) The registers required under Factory Regulations are maintained and periodical returns are submitted promptly.

The Manager is assisted by a Sub-Overseer in the exection of his duties in connection with the cold water supply and Civil Engineering section and by a Fuel Store-keeper in Fuel section.

CHAPTER III.

OFFICE.

The Office is under the control of the Assistant Director. Office of Establishment is included in the list given in appendix A.

The Head Accountant is in the office of the Director at Bangalore as his personal clerk and is assisted by a Stenographer and another clerk.

The Head Clerk is the head of the office at Mysore Factory and is subject to the control of the Assistant Director. He is responsible for the proper and speedy despatch of work in the office, and the maintenance of discipline in the office.

He should see that all the registers in the office are posted regularly and kept up to date.

The nature of work handled by the office is briefly noted below.

1. Correspondence.
2. Maintenance of all accounts relating to:-

a) Capital and Depreciation work.

b) Sales of sandalwood Oil.

c) Stock accounts of stores, fuel sandalwood and Sandalwood Oil etc.

d) Purchase of stores.

e) Cost of production.

f) Provident Fund and payment and receipts of cash.

g) Loans against Provident Fund, House Building advances etc.

3) Preparation of Balance sheets and periodical returns ( Appendix D )

4) Preparation of salary and T.A. Bills and Muster Rolls

5) Maintenance of the Library, records, Leave and Service Registers etc. ~~( Appendix B )~~

6) Disposal of Audit Reports.

2-6-32

# A P P E N D I X. A

## ESTABLISHMENT.

1 Director
1 Assistant Director
1 Manager
1 Senior Chemist
5 Chemists
2 Foremen
6 Mechanics
2 Assistant Mechanics
1 Overseer
3 Store-keepers
1 Head Accountant
1 Head Clerk
1 Assistant Accountant
1 Book-keeper
1 Cashier
1 Despatcher
1 Statistics Clerk
1 Stenographer

---

## MENIAL ESTABLISHMENT

1 Daffedar
1 Head peon
2 Cycle Orderley
3 peons

# A P P E N D I X  B

## OFFICE REGISTERS.

1 General Ledger

2 Cash books

3. Purchase books

4. Sales book

5. Purchase Ledger

6. Sales Ledger

7. Oil stock books ( One for local & one for foreig

8. Sandalwood stock book

9. Journals

10 Acquittance Roll

11. Staff Advance Ledger

12. Staff Provident Fund Ledgers

13. Sandalwood consignment book

14. Forward contract books ( one for local and one fo foreign)

15. London outstandings book

16. Estimate book

17. Cable analysis book

18. Statistics registers

19. Attendance register

20. Leave memo book of coolies

21. Appointment of coolies

22. 'To' Register

23. 'From' Register

24. Tappal and Delivery book

25. Imprest book with the Store-keeper

26. Stationery Registers

27. Service Registers.

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## APPENDIX " C "

List of books and registers maintained in the various sections of the Factory ( proper )

### A. ENGINEERING SECTION.

(1) Boiler Room
(2) Pump House — Log book

(3) Workshop
(4) General Stores:-
- Stock Ledgers
- Stores Indent book
- " Receipt book
- " Issue books
- " Monthly account book
- " " Receipt book
- " " Issue book
- " Sales book
- Surplus stores ledger
- Stock ledger of tools & plant

### B. CHEMICAL SECTION.

1) LABORATORY:-
- Crude Oil Register
- Purification Register
- Daily stock of oil Register
- Packing register of oil tins
- Packing Register of oil cases
- Stock book of oils other than sandal oil

2) DISTILLATION DEPT:-
- Distillation Registers one for each still
- " Abstract book
- Shift oil book
- " steam book
- Rough Diary
- Charge book
- Output Register
- Log book
- Shift attendance ~~register~~ Roll

3) MACHINE ROOM & SANDALWOOD STORES:-
- Stock register
- Weighment register
- Receipt books
- Machine room log book
- Attendance Register
- Consignment "

### C. GENERAL SECTION

WATER SUPPLY ETC:-
- Record of repairs & renewals to pipe line and the levels and grades of pipe line.

APPENDIX " C " Continued

Tank level records.
Rain gauge record.

2. FUEL SECTION:-

Waggon entry book showing waggon No., Ry weight and Invoice No.
Fuel Stock register
" Issue book(issues to boilers per shift)
Husk receipt book showing the quantity received from respective mills
Receipt book of fuel,husk and coal.
Fuel ledger( showing Railway invoice No.,Ry.Invoice weight,Waggon No., Railway weight and Factory weight.
Husk ledger ( showing number of bags, weight and Factory weight
Stock book ( of fuel,Husk,Coal, and spentwood)
Fuel splitting book
Receipt books
(a) issued to the Forest Dept
(b) " " Mill owners
Monthly account
Daily report of work in the fuel yard
Attendance Register.

3. CIVIL ENGINEERING SECTION:-

Measurement books of works

# APPENDIX D

List of Returns to be sent to several Departments of Government.

| | | |
|---|---|---|
| 1. Comptroller to the Government:- | | |
| | i) Revenue Statistics | about the 6th of ever month |
| | ii) Statement of Remittances made during the month | about the 5th of each month |
| | iii) Statement showing the remittances made into Coutts & Co.,from day today during each month | Last week of the following month. |
| | iv) Account current | About the 15th |
| | v) -do-(Manufacturing) | 25th of every month |
| | vi) Copies of account sales with sales report ect. | End of next month. America succeeding month. |
| 2. Secretary, Central Recruitment Board | | |
| | i) C. Statement | 15th August<br>15th February |
| | ii) Statement showing the non-gazetted appointments held by the different communities | 5th August |
| 3. Chief Secretary to Government | | |
| | Statement of dismissals for each half-year | 15th Janaury<br>15th July |
| 4.Assistant Commissioner of Income Tax | | |
| | i) Annual return of Income Tax | End of July |
| | ii) List of contractors who have supplied labour or material during each year | -do- |
| | iii) List showing the names and addresses of officials who are in the rent free quarters | -do- |
| 5.Pension Pay Master Madras | | |
| | i) List showing the names of discharged soldiers who are employed in our Department during the year ending 31st March | 15th April |
| 6. Secretary to Government Development Dept. | | |
| | Copies of Account sales with sales reports | |
| 7. DIRECTOR OF INDUSTRIES: | | |
| | Statement showing the total quantity of sandalwood and oil exported from the State during the year ending 31st March | When called for from the Dept. |

10. If any person so nominated pre-deceases the member, the member may forthwith assign the amount to another nominee in his stead.

11. Every such nomination and appointment as aforesaid must be in writing signed by the members and attested by a witness and must be sent to and registered in the office of the Factory, where it will be retained for record.

12. If a member has failed to nominate or to keep up the nomination of the receiver, then the factory shall (subject to these rules) pay to the person entitled thereto under any Probate, Letters or Administration, or Succession Certificate the amount standing to the credit of the member in the Fund. Notwithstanding the above procedure, in cases where the total amount does not exceed ₹ 1,000 the amount may be disbursed to the representative of the deceased member after a summary enquiry by the Director.

13. Payment on Voluntary Resignation.- On any member voluntarily resigning the service of the Factory after giving due notice of his intention to do so, the Factory shall pay to him the aggregate amount subscribed by him to the Fund and shall, in respect of the balance remaining to his credit in the books of the Factory, pay to him such sum only as, according to the length of service with the Factory, he may be entitled having regard to the following provisions, that is to say.

(a) If he shall have served continuously for three years but less than six years, one-fourth of such balance

(b) If he shall have served continuously for six years but less than nine years, one-half of such balance:

(c) If he shall have served continuously for nine years but less than twelve years three-fourths of such balance

(d) If he shall have served continuously for twelve years or more, the whole of such balance.

For the purpose of this rule, the period of service with the Factory previous to the date from which the rules come into operation shall be taken into consideration.

14. Payment on Retirement with consent.- In the case of any member retiring with the previous written sanction of the Director owing to personal injury sustained in the course of his employment, illness, insanity, general debility, old age or any other reason considered adequate by the Director, the Factory shall pay to such retiring member the amount standing to his credit in the books of the Factory as at the date when the accounts were made up last preceding such rentirement plus the full amount of the subscription he shall have paid for the current year.

15. Payment on Dismissal.- If any member shall be dismissed from the Factory's service or leaves without giving due notice, the Factory shall subject to these rules, pay to him only the aggregate amount subscribed by him without any interest thereon, provided that the Factory may at any time at its absolute discretion pay to any such dismissed member the amount or any part thereof to which he would have been entitled under Rule No. 13 if he had voluntarily retired from the service of the Factory and had not been dismissed. The sum remaining with the Factory to the credit of such member after any payment under this Rule shall belong to and be retained by the Factory.

16. Lien of Factory.- The Factory shall have a paramount lien upon the amount from time to time standing to the credit of any member for and in respect of all losses, damages, costs and expenses which the factory may at any time sustain or be put to by reason of embezzlement, default or negligence of such

17. In case any member shall either in writing or verbally or otherwise divulge, disclose or communicate any of the secrets business or affairs of the Factory, the Factory shall be entitled to deal with such person and with the amount standing to his credit in the same manner as is provided in Rule No. 15 without prejudice to the rights and claims of the Factory against such member either by law or under any special agreement or otherwise

18. Assignment.- No assignment by any member of any monies standing to his credit whether by way of absolute assignment or of mortgage or otherwise shall be valid and the Factory shall not recognise or be bound by notice of any such assignment.

19. Loans.- Loans may be granted to members out of the sum at their credit on the same terms and conditions as those laid down by Government in respect of the State Provident Fund Scheme.

20.-Powers of Director.- The Director may from time to time make such other rules and regulations with reference to the accrual, enjoyment, suspension and forfeiture of the benefits of the rules or any other point necessary for the due working of the rules and the administration of the Fund and the application and disposal of the said Fund accordingly.

21. Powers of Government.- The Government shall have power for changing the rules and the members shall agree to have their accounts regulated according to the rules as they stand from time to time.

AGREEMENT.

Sandalwood Oil Factories in Mysore.

Provident Fund.

I do hereby admit I have read and I understand the Rules and Regulations relating to the Sandalwood Oil Factories Provident Fund and I hereby I agree to the same. Any other rules and regulations which may hereafter be made with respect to the said Provident Fund shall be binding upon me and my nominees and legal heirs. My accounts may be regulated in accordance with the rules as they stand from time to time.

Signature.

Date.....

Witness.

2869

Appendix F G—1]

SUBJECT .....

.....

.....

Section S.O.7.

File No. 53-32

Serial No. R

No. D 6207.

To

The Director of S.O.F.

Sir,

I am directed to invite a reference to your letter No. 2955 of 28th January 1933 and this office U.O No. 13 of 1933-34 dated 2nd August 1933 communicating the observations of Govt: in the matter of compilation of a manual for the S.O.F. and to request to be favoured with a report if the manual has been since finalised; if so, a copy may be sent for perusal by Govt.

I have the honour to be,

Sir,

Your most obedient servant,

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the 193 .

Date of issue..... 24-2-38 I

Signed by ..... M K Srinivasan .....

U/S. for approval

24.2.1938.

By ——— Issued

24/2/38

List of enclosures.....

Copied by .....

Examined by.....

WD 0521—G.P.B—30,000—12-3-37